

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re:)
LEHMAN BROTHERS HOLDINGS INC., *et al.*,) Chapter 11
Debtors) Case No. 08-13555 (JMP)
(Jointly Administered)
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TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Strategic Value Special Situations Master
Fund, L.P.

Name of Transferee

Goldman Sachs Lending Partners LLC

Name of Transferor

Name and Address where notices to
transferee should be sent:

Aravind Rajasekharan
Strategic Value Partners LLC
100 West Putnam Avenue
Greenwich, CT 06830
Phone: 203-618-3599
Fax: 201-720-2945

With a copy to:
Andrews Kurth LLP
450 Lexington Avenue
New York, NY 10017
Attn: David Hoyt

Case No. 08-13555

Court Claim # (if known): 17247

Amount of Claim as Filed: \$699,657,333.82 (which
has been allowed in the amount of \$580,000,000.00)

Amount of Claim as Transferred: \$1,971,483.22 of
the allowed amount of \$580,000,000.00

Date Claim Filed: 9/18/2009

Debtor: Lehman Brothers Holdings Inc.

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

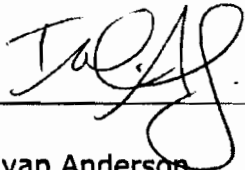
TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, **Goldman Sachs Lending Partners LLC** (“Assignor”) hereby unconditionally and irrevocably sells, transfers and assigns to **Strategic Value Special Situations Master Fund, L.P.** (the “Assignee”) an undivided portion equal to **\$1,971,483.22** (the “Assigned Claim”) of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code), reflected in proof of Claim No. 17247 filed by Assignor or its predecessor-in-interest with the Bankruptcy Court as settled and allowed in the amount of \$580,000,000.00 by Bankruptcy Court Order dated November 18, 2011, against **Lehman Brothers Holdings Inc.** (the “Debtor”), the debtor in Case No. **08-13555** (JMP) (“Case”) pending in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”).

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing Assigned Claim, recognizing Assignee as the sole owner and holder of the Assigned Claim, and directing that all payments or distributions of money or property in respect of the Assigned Claim be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed
this December 24, 2011.

GOLDMAN SACHS LENDING PARTNERS LLC

By: 
Name: _____
Title: **Ivan Anderson**
Authorized Signatory

STRATEGIC VALUE SPECIAL SITUATIONS
MASTER FUND, L.P.
By: SVP Special Situations, LLC
Its Investment Manager

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed
this December 28, 2011.

GOLDMAN SACHS LENDING PARTNERS LLC

By: _____
Name:
Title:

STRATEGIC VALUE SPECIAL SITUATIONS
MASTER FUND, L.P.
By: SVP Special Situations, LLC
Its Investment Manager

By: _____
Name: _____
Title: **JAMES L. VARLEY**
AUTHORIZED SIGNATURE